Argenbright Group – AH UK Pvt Limited UK Tax Strategy

This Tax Strategy has been developed by AH UK Pvt Limited on behalf of all its UK subsidiaries ('AH UK Group'). AH UK Group is part of Argenbright Holdings Group, a privately owned group headquartered in Atlanta, Georgia.

AH UK Group provides a range of security services to UK customers, including Manpower, Risk Advisory, Technological solutions (design, installation, maintenance, monitoring and reporting), Drone and Temporary Security solutions. We have a range of accreditations and industry leading certifications which reflect our unwavering commitment to quality, excellence and continuous improvement.

Our customers cover a wide range of sectors including retail, corporate, finance and data centres, leisure and hospitality, aviation, public sector and critical national infrastructure.

Our approach to taxation

We are committed to managing our tax affairs in a responsible and transparent manner complying with all relevant tax legislation, having due regard to our wider reputation and corporate responsibilities.

Our approach to tax has been built around the requirements detailed at paragraph 19(2) of Schedule 19 of the Finance Act 2016 and is applicable for the financial period ended 31 December 2025.

Through our business activities we pay a range of taxes, including corporation tax, employment taxes, and other taxes such as business rates and stamp duty. We also collect and pay VAT.

Governance and Risk Management

AH UK Group seeks to ensure a consistent and robust approach is adopted to managing its tax affairs across all its businesses. This is supported by the Argenbright Group's Ethical Code of Conduct which requires that all employees conduct themselves in a fair, proper and ethical manner and in compliance with applicable law, regulations and professional standards.

We operate a number of internal policies to ensure that we are conducting business in an ethical and transparent manner. These include:

1. Anti-Slavery Policy. This policy sets out the organisation's stance on modern slavery and explains how employees can identify any instances of this and where they can escalate any concerns.

2. Recruitment Policy. We operate a robust recruitment policy, including conducting eligibility to work in the UK checks for all employees to safeguard against human trafficking or individuals being forced to work against their will.

3. Whistleblowing Policy. We operate a whistleblowing policy so that all employees know that they can raise concerns about how colleagues are being treated, or practices within our business or supply chain, without fear of reprisals.

4. Code of Business Conduct. This code explains the way we behave as an organisation and how we expect our employees and external providers to act.

The Board is ultimately responsible for tax governance and ensuring that there is an appropriate framework for the implementation and oversight of the identification and management of tax risk.

The Board has delegated day to day responsibility for AH UK Group's tax affairs to the Chief Financial Officer ('CFO'), who reports to the Board as required and to the VP of taxes based in Atlanta who has overall responsibility for the tax affairs of the whole group. Note AH UK Group is not within the Senior Accounting Officer ('SAO') regime.

Tax Risk

We have a low appetite for tax risk and are unwilling to accept any tax risk that would impact our reputation or relationship with HMRC. In line with our Ethical Code of Conduct, our primary objective is to comply with tax legislation and regulations. We seek to reduce the level of tax risk arising from our operations as far as is reasonably practicable as part of our internal control processes.

Any significant tax risks arising from our operations are escalated to the CFO and VP of taxes for resolution. We engage external advisors to assist in determining the appropriate tax treatment of particular transactions where necessary to ensure compliance with relevant laws and regulations.

Attitude to Tax Planning

We will only engage in tax planning that supports the commercial and economic activity of the business. We do not engage in any tax planning that is solely motivated by achieving beneficial tax results, or which could bring our business into disrepute.

Like any other business we seek to take advantage of legitimate tax incentives and reliefs where they are available, for example Research and Development tax credits. In doing so, we will seek support from external advisors to ensure that such incentives and reliefs are claimed in accordance with the intentions of the legislation.

Relationship with Tax Authorities

We seek to have a transparent and constructive relationship with HMRC. We work collaboratively with HMRC in respect of any tax audits or inspections and will take steps to proactively discuss issues with HMRC in order to resolve these in a timely manner.

We seek to apply internal policies and procedures to ensure that all tax returns are completed accurately and submitted on a timely basis, and that the correct amount of tax is paid to HMRC at the appropriate time. In respect of any areas of uncertainty, we will seek support from our external advisors to ensure that we are meeting all of our obligations with the required level of disclosure and transparency.

Approval

This strategy was approved by Ernie Patterson on behalf of the Board on December 23, 2025 and is reviewed annually.